

# FY 2006 ADOPTED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2004 Carryover	FY 2005 Third Quarter	Other Actions July - June	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Beginning Balance <sup>1</sup></b>	<b>\$118,894,312</b>	<b>\$63,110,133</b>	<b>\$88,059,893</b>	<b>\$0</b>	<b>\$1,174,328</b>	<b>\$152,344,354</b>	<b>\$79,399,524</b>	<b>\$92,692,144</b>	<b>(\$59,652,210)</b>	<b>(39.16%)</b>
<b>Revenue</b>										
Real Property Taxes	\$1,500,730,717	\$1,623,843,927	\$664,500	\$8,732,036	\$1,168,045	\$1,634,408,508	\$1,829,158,341	\$1,776,082,251	\$141,673,743	8.67%
Personal Property Taxes <sup>2</sup>	274,709,246	262,893,350	1,349,989	5,530,572	5,874,545	275,648,456	274,267,853	279,834,310	4,185,854	1.52%
General Other Local Taxes	408,231,887	402,006,774	1,116,733	7,372,190	39,301,598	449,797,295	457,219,946	461,103,072	11,305,777	2.51%
Permits, Fees & Regulatory Licenses	28,675,370	26,943,956	0	0	634,911	27,578,867	32,543,251	32,543,251	4,964,384	18.00%
Fines & Forfeitures	13,272,803	12,380,594	0	0	510,948	12,891,542	13,101,324	12,276,152	(615,390)	(4.77%)
Revenue from Use of Money & Property	17,917,632	21,105,450	0	0	8,091,723	29,197,173	36,317,943	41,615,533	12,418,360	42.53%
Charges for Services	42,529,744	42,533,320	0	2,381,748	(184,928)	44,730,140	48,757,342	49,458,631	4,728,491	10.57%
Revenue from the Commonwealth <sup>2</sup>	282,721,787	282,677,838	1,003,697	912,116	(11,491,427)	273,102,224	278,659,822	283,562,948	10,460,724	3.83%
Revenue from the Federal Government	56,634,187	42,497,898	711,765	0	(31,307)	43,178,356	41,938,356	43,189,067	10,711	0.02%
Recovered Costs/Other Revenue	6,492,301	6,226,214	0	0	365,134	6,591,348	6,591,348	6,591,348	0	0.00%
<b>Total Revenue</b>	<b>\$2,631,915,674</b>	<b>\$2,723,109,321</b>	<b>\$4,846,684</b>	<b>\$24,928,662</b>	<b>\$44,239,242</b>	<b>\$2,797,123,909</b>	<b>\$3,018,555,526</b>	<b>\$2,986,256,563</b>	<b>\$189,132,654</b>	<b>6.76%</b>
<b>Transfers In</b>										
105 Cable Communications	\$1,396,150	\$1,666,444	\$0	\$0	\$0	\$1,666,444	\$2,104,307	\$2,104,307	\$437,863	26.28%
503 Department of Vehicle Services	0	0	0	0	0	0	0	500,000	500,000	-
<b>Total Transfers In</b>	<b>\$1,396,150</b>	<b>\$1,666,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,666,444</b>	<b>\$2,104,307</b>	<b>\$2,604,307</b>	<b>\$937,863</b>	<b>56.28%</b>
<b>Total Available</b>	<b>\$2,752,206,136</b>	<b>\$2,787,885,898</b>	<b>\$92,906,577</b>	<b>\$24,928,662</b>	<b>\$45,413,570</b>	<b>\$2,951,134,707</b>	<b>\$3,100,059,357</b>	<b>\$3,081,553,014</b>	<b>\$130,418,307</b>	<b>4.42%</b>
<b>Direct Expenditures</b>										
Personnel Services	\$525,894,535	\$568,321,388	\$5,750,756	(\$3,301,525)	(\$3,400,793)	\$567,369,826	\$620,039,430	\$624,269,098	\$56,899,272	10.03%
Operating Expenses	308,168,058	311,796,241	37,752,546	8,149,039	2,874,650	360,572,476	318,068,695	321,406,786	(39,165,690)	(10.86%)
Recovered Costs	(36,780,624)	(39,259,618)	(233,382)	(2,732,589)	(26,097)	(42,251,686)	(40,865,494)	(40,894,463)	1,357,223	(3.21%)
Capital Equipment	3,372,204	2,336,888	3,027,434	653,562	552,240	6,570,124	2,882,305	2,708,937	(3,861,187)	(58.77%)
Fringe Benefits	132,813,046	160,629,722	1,088,993	0	0	161,718,715	176,749,788	176,476,517	14,757,802	9.13%
<b>Total Direct Expenditures</b>	<b>\$933,467,219</b>	<b>\$1,003,824,621</b>	<b>\$47,386,347</b>	<b>\$2,768,487</b>	<b>\$0</b>	<b>\$1,053,979,455</b>	<b>\$1,076,874,724</b>	<b>\$1,083,966,875</b>	<b>\$29,987,420</b>	<b>2.85%</b>

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<b>Transfers Out</b>										
002 Revenue Stabilization Fund	\$5,248,624	\$0	\$7,807,250	\$3,808,894	\$0	\$11,616,144	\$0	\$0	(\$11,616,144)	(100.00%)
090 Public School Operating	1,240,850,321	1,322,374,187	0	0	0	1,322,374,187	1,431,337,820	1,431,337,820	108,963,633	8.24%
100 County Transit System	19,645,993	21,210,147	0	150,000	0	21,360,147	24,145,192	24,145,192	2,785,045	13.04%
102 Federal/State Grant Fund	0	0	0	0	0	0	6,321,507	5,321,507	5,321,507	-
103 Aging Grants and Programs	1,835,826	2,049,425	0	0	0	2,049,425	2,558,613	2,558,613	509,188	24.85%
104 Information Technology	11,329,411	10,224,823	1,200,000	0	0	11,424,823	17,046,574	13,406,574	1,981,751	17.35%
106 Community Services Board	80,599,965	81,803,507	263,772	0	0	82,067,279	90,847,221	90,977,221	8,909,942	10.86%
109 Refuse Collection and Recycling Ops	0	0	0	210,000	0	210,000	0	0	(210,000)	(100.00%)
110 Refuse Disposal	1,800,000	2,500,000	0	0	0	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery Facility	1,763,704	0	2,014,489	0	0	2,014,489	0	0	(2,014,489)	(100.00%)
118 Consolidated Community Funding Pool	6,458,709	6,781,644	0	0	0	6,781,644	7,093,617	7,470,111	688,467	10.15%
119 Contributory Fund	7,048,423	9,862,624	10,000	0	0	9,872,624	10,478,301	10,528,301	655,677	6.64%
120 E-911 Fund	6,323,943	9,755,869	0	0	0	9,755,869	13,495,258	13,745,258	3,989,389	40.89%
141 Elderly Housing Programs	1,215,433	1,387,844	0	0	0	1,387,844	1,389,421	1,389,421	1,577	0.11%
144 Housing Trust Fund	1,500,000	0	4,020,000	0	0	4,020,000	0	0	(4,020,000)	(100.00%)
192 School Grants & Self Supporting Fund	0	0	0	5,000,000	0	5,000,000	0	0	(5,000,000)	(100.00%)
200 County Debt Service	98,445,696	98,715,157	0	0	0	98,715,157	98,715,157	98,715,157	0	0.00%
201 School Debt Service	120,896,733	126,528,053	0	0	0	126,528,053	130,281,443	130,281,443	3,753,390	2.97%
302 Library Construction	0	0	585,000	300,000	0	885,000	683,882	683,882	(201,118)	(22.73%)
303 County Construction	10,414,279	8,550,187	7,399,645	4,629,500	0	20,579,332	11,027,330	10,819,271	(9,760,061)	(47.43%)
304 Primary & Secondary Rd Bond Constr	0	1,000,000	0	0	0	1,000,000	1,000,000	1,000,000	0	0.00%
307 Sidewalk Construction	0	0	0	375,000	0	375,000	0	0	(375,000)	(100.00%)
308 Public Works Construction	175,000	250,000	781,000	680,500	0	1,711,500	17,900,000	0	(1,711,500)	(100.00%)
309 Metro Operations & Construction	12,272,714	18,144,820	0	0	0	18,144,820	22,316,309	21,316,309	3,171,489	17.48%
312 Public Safety Construction	29,646,045	260,000	2,829,210	30,000,000	0	33,089,210	15,000,000	15,000,000	(18,089,210)	(54.67%)
317 Capital Renewal Construction	0	0	0	0	0	0	2,682,000	650,059	650,059	-
318 Stormwater Management Program <sup>3</sup>	0	0	0	0	0	0	0	17,900,000	17,900,000	-
319 Housing Flexibility Fund <sup>4</sup>	0	0	0	0	0	0	0	17,900,000	17,900,000	-
340 Housing Assistance Program	935,000	935,000	2,000,000	0	0	2,935,000	2,935,000	935,000	(2,000,000)	(68.14%)
371 Park Capital Improvement Fund	0	0	0	465,000	0	465,000	0	0	(465,000)	(100.00%)
500 Retiree Health Benefits	3,088,744	3,699,721	0	0	0	3,699,721	3,818,110	3,818,110	118,389	3.20%
501 County Insurance Fund	0	0	0	0	0	0	10,497,991	11,547,991	11,547,991	-
503 Department of Vehicle Services	2,000,000	0	0	0	0	0	0	0	0	-
504 Document Services Division	2,900,000	2,900,000	0	537,000	0	3,437,000	2,900,000	2,900,000	(537,000)	(15.62%)
505 Technology Infrastructure Services	0	463,840	0	0	0	463,840	316,291	316,291	(147,549)	(31.81%)
<b>Total Transfers Out</b>	<b>\$1,666,394,563</b>	<b>\$1,729,396,848</b>	<b>\$28,910,366</b>	<b>\$46,155,894</b>	<b>\$0</b>	<b>\$1,804,463,108</b>	<b>\$1,927,287,037</b>	<b>\$1,937,163,531</b>	<b>\$132,700,423</b>	<b>7.35%</b>
<b>Total Disbursements</b>	<b>\$2,599,861,782</b>	<b>\$2,733,221,469</b>	<b>\$76,296,713</b>	<b>\$48,924,381</b>	<b>\$0</b>	<b>\$2,858,442,563</b>	<b>\$3,004,161,761</b>	<b>\$3,021,130,406</b>	<b>\$162,687,843</b>	<b>5.69%</b>

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<b>Total Ending Balance</b>	<b>\$152,344,354</b>	<b>\$54,664,429</b>	<b>\$16,609,864</b>	<b>(\$23,995,719)</b>	<b>\$45,413,570</b>	<b>\$92,692,144</b>	<b>\$95,897,596</b>	<b>\$60,422,608</b>	<b>(\$32,269,536)</b>	<b>(34.81%)</b>
Less:										
Managed Reserve	\$53,084,312	\$54,664,429	\$1,525,934	\$978,487	\$0	\$57,168,851	\$60,083,235	\$60,422,608	\$3,253,757	5.69%
Reserve for School Replacement Requirements (School Buses and Computers) <sup>5</sup>	0	0	5,000,000	(5,000,000)	0	0	0	0	0	-
Reserve for Environmental Projects <sup>5</sup>	0	0	2,000,000	(2,000,000)	0	0	0	0	0	-
Reserve for Board consideration and tax relief as part of the FY 2006 budget <sup>6</sup>	0	0	8,083,929	0	15,125,231	23,209,160	35,814,361	0	(23,209,160)	(100.00%)
Reserve for FY 2005 Third Quarter Review - Public Safety and Transportation Operations Center (PSTOC) <sup>7</sup>	0	0	0	(30,288,339)	30,288,339	0	0	0	0	-
Reserve as a result of reductions identified by the Board of Supervisors to provide additional tax relief in FY 2006 <sup>8</sup>	0	0	0	12,314,133	0	12,314,133	0	0	(12,314,133)	(100.00%)
<b>Total Available</b>	<b>\$99,260,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> The FY 2005 Revised Beginning Balance reflects audit adjustments for revenue as included in the FY 2004 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2005 Revised beginning balance reflects a net increase in available balance of \$1,174,328.

<sup>2</sup> Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

<sup>3</sup> As part of the FY 2006 Adopted Budget Plan the Board of Supervisors designated \$17.9 million in General Fund monies, or the approximate value of one penny from the County's Real Estate tax, to Fund 318, Stormwater Management Program, a new fund established in FY 2006 created to support the long-term needs of the County's Stormwater capital program.

<sup>4</sup> As part of the FY 2006 Adopted Budget Plan the Board of Supervisors designated \$17.9 million in General Fund monies, or the approximate value of one penny from the County's Real Estate tax, to Fund 319, Housing Flexibility Fund, a new fund established in FY 2006 created to support a major County priority, the Preservation of Affordable Housing. This first and future installments for affordable housing will be held in the newly created fund designed to quickly and significantly impact the availability of affordable housing in the County.

<sup>5</sup> The *FY 2005 Revised Budget Plan* ending balance reflects reserve funding of \$5.0 million for school replacement requirements (School buses and computers) and \$2.0 million for environmental projects. This funding was identified by the Board of Supervisors as part of the *FY 2004 Carryover Review* pending approval by the Board of Supervisors of a plan for use of the funds. Plans for the allocation of these funds have been developed and provided to the Board of Supervisors. As a result, these funds were appropriated as part of the *FY 2005 Third Quarter Review*.

<sup>6</sup> The FY 2005 reserve of \$23.2 million represents the sum of the \$8.1 million reserved by the Board of Supervisors as part of the *FY 2004 Carryover Review* as well as additional revenue of \$15.1 million associated with the September 1, 2004 implementation of the increased rates for recordation and cigarette taxes. As the Board indicated, these additional dollars are to be held in reserve for Board consideration and tax relief as part of the FY 2006 budget. The sum of the FY 2005 reserves is \$23.2 million, which when added to the FY 2006 impact of the additional revenue associated with the recordation and cigarette taxes of \$12.6 million results in the FY 2006 reserve amount of \$35.8 million.

<sup>7</sup> The *FY 2005 Third Quarter Review* reserve reflects funding of \$30.29 million. The County Executive's *FY 2005 Third Quarter Review* will include a recommendation that this reserve be used to complete construction and fund operating costs related to the Public Safety and Transportation Operations Center (PSTOC). Refer to the *FY 2005 Third Quarter Review* package for further details.

<sup>8</sup> The FY 2005 reserve of \$12.31 million represents the reductions to the Third Quarter recommendation approved by the Board of Supervisors on April 18, 2005. As the Board indicated, these additional dollars are to be held in reserve for tax relief and to assist in balancing the FY 2006 budget.